



John E. Rooney
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Via E-Mail

Ms. Mary Selvaggio
Illinois Commerce Commission
527 East Capital Avenue
Springfield, Illinois 62701

RE: Submission Pursuant to 220 ILCS 5/5-104(e)

Dear Ms. Selvaggio:

In accordance with the requirements of Section 5-104(e) of the Public Utilities Act, 220 ILCS 5/5-104(e), please find enclosed the work papers that support the depreciation study filed today by Northern Illinois Gas Company d/b/a Nicor Gas Company.

Please contact me if you have any questions regarding this submission. Thank you for your assistance.

Sincerely,
/s/ John E. Rooney

John E. Rooney

Enclosures